STARS MANUAL

EXPENDITURES AND DISBURSEMENTS - SOLVING COMMON PROBLEMS

INTRODUCTION

Below are some examples of situations where adjustments are necessary to correct cash disbursements. You should make these types of adjustments on a batch type 4 or 5. You can use a batch type 2 for adjusting the cash disbursements in Examples 1 through 4.

The table below summarizes the examples. The details of the transactions follow.

	Adjustment	Summary		
1	TC 280 adjusted with	To adjust a TC 280 (record a cash disbursement - refund), use a		
	TC 108	TC 108 to reverse the incorrect TC 280 posting offset by a TC		
		108R to post to the correct information.		
2	TC 281 adjusted with	To adjust a TC 281 (record disbursement of sales tax to the tax		
	TC 102	commission), use a TC 102 to reverse the incorrect TC 281		
		posting offset by a TC 102R to post to the correct information.		
3	TC 283 adjusted with	To adjust a TC 283 (rec cash disb for refund to previously		
	revenue TCs	recorded revenue), use a TC 101 (or TC 439, TC 440, or TC 4		
		depending on how you receipted the original revenue) to reverse		
		the incorrect TC 283. Then post an offset by a TC 101R (or TC		
		439R, TC 440R or TC 441R) to repost the correct information.		
4	TC 287 adjusted with	To adjust a TC 287 (record cash disbursement of a deposit), use a		
	TC 104	TC 104 to reverse the incorrect TC 287 posting offset by a TC		
		104R to post to the correct information.		
5	TC 230 adjusted with	To adjust a TC 230 payment to the correct subobject and PCA,		
	TC 27A and 27B	use the 27A/27B adjustments to post the transactions to the		
		Vendor Payment File.		
6	TC 230 adjusted with	To adjust a TC 230 (regular payment) from one subobject to		
	TC 27A, 27B and TC	another, use 27A and 27B adjustments to post to the Vendor		
	270, 271	Payment File. Also use TC 270 and 271 to make cost allocation		
		adjustments.		

Example 1

YOU POSTED A TC 280 (CASH DISBURSEMENT - REFUND) TO THE WRONG SUBSIDIARY

In this example, agency 230 refunded \$60.00 to a vendor, mistakenly using fund 0284 and a 2700000 subsidiary. However, the TC 280 refund should have come out of the unidentified suspense account 2300000, where the original cash receipt was entered. The TC 280 posts to the subsidiary file, putting subsidiary 270000 in the deficit.

TC 280 refunding \$60.00 from unidentified deposit suspense account

```
STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
VERSION 3.1
                                                                      S505
BATCH: AGY 230 DATE 11021999 TYPE 4 NO 002 MODE MASTER EDIT ON
                                                              SEQ-NO 00002
CUR-DOC/SFX: D0002409 02 TRANS-CODE: 280
                                                 RVS:
                                                          DISB-METH:
REF-DOC/SFX:
                                               BFY: 00 GAAP IND:
INDEX
                                          SEC AGENCY:
PCA
                                           SUBSID: 2700000 PCN:
EXP-SUB-OBJ/DET:
REV-SUB-OBJ/DET:
AMOUNT : 60.00 WARR-NO:
DOC TOTAL: 0000000000.00 PROP#:
AMOUNT : 60.00
                                                      BU:
                                                  CMP#:
                                                                  CI:
INV-NO : CHECK NO 1205 INV-DESC : REFUND - PD IN ERROR
VEND-NO:
                          NAME : QUALITY ASSURANCE
                          NAME 2:
                          ADDR : 6032 CHARLOTTE ST
                          CITY : OMAHA
                                                STATE: NE ZIP: 68103
                                           FUND/DET: 0284
GRANT/PH:
                      PROJ/PH:
                                                               F/O:
    MPC:
DOC-DATE:
                EFF-DATE: 110599 DUE-DATE:
                                                     INTERRUPT:
```

Since there was not an original TC 108 posting to 'increase' the 2700000 subsidiary, STARS created a \$60.00 balance. GL 2402 subsidiary accounts usually have a minus balance when you post the original receipt side, so a plus balance means the subsidiary is in the deficit.

Subsidiary File (69) showing the \$60.00 payment against suspense clearing

```
VERSION 3.1
                        STARS--SUBSIDIARY FILE RECORD INQUIRY
                                                                          S069
AGENCY: 230 TRAN YR: 00 FUND/DET: 0284
                                          GRANT/PH:
                                                              GL ACCT: 2402
SSID ACCT: 2700000
CM: X PM: CP: PP:
                        PY:
                                       CUM: X ACTV:
DESCRIPTION: DEPT OF HEALTH & WELFARE SUSPENSE CLEARING
CREATE DATE: 110599 CLOSE DATE:
BEGINNING BALANCE:
                                0.00 ADJUSTMENT AMOUNT:
                                                                      0.00
INCREASE:
                                      DECREASE:
                                                                      60.00
                              BALANCE:
                                                   60.00
```

The agency must make adjusting entries to post the TC 280 payment to the correct 2300000 subsidiary account in order to clear the 2700000 subsidiary. Since TC 280 does not have a specific adjusting transaction code, they must use a transaction code that has the same general ledger postings as the TC 280, but that does not create a warrant. (STARS will issue a warrant if you use TC 280.)

TC 280 example

A Record a Cash Disbursement - Refund (TC 280) posts to general ledger accounts <u>2402</u> (CR-suspense clearing account) and <u>1003</u> (DR-cash in treasury)

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028

FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

TRAN-CODE: 280 TITLE: RECORD A CASH DISBURSEMENT - REFUND

GENERAL-LEDGER- DR-1: 2402 CR-1: 1003 DR-2: CR-2:

POSTING DR-3: 1003 CR-3: 2101 DR-4: CR-4:
```

Since the agency used a TC 108 to post the original unidentified suspense deposit, they can use this transaction code to make the adjustment. The TC 108 will post to the suspense account they enter on the transaction.

TC 108 example

Notice that TC 108 has the opposite General Ledger DR and CR postings as the TC 280. Therefore TC 108 is a reversal of TC 280. Also, TC 108 does not generate a warrant.

A Record Cash Receipt of Undistributed Money (Suspense) (TC 108) posts to general ledger accounts 1003 (DR-cash in treasury) and 2402 (CR-suspense clearing account)

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028

FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

TRAN-CODE: 108 TITLE: RECORD CASH RECEIPT OF UNDISTRIBUTED MONEY (SUSPENSE)

GENERAL-LEDGER- DR-1: 1003 CR-1: 2402 DR-2: CR-2:

POSTING DR-3: CR-3: DR-4: CR-4:
```

Using a TC 108 (not a TC 108R), the agency can reverse the TC 280 payment posting.

TC 108 to reverse original TC 280 posted to wrong subsidiary

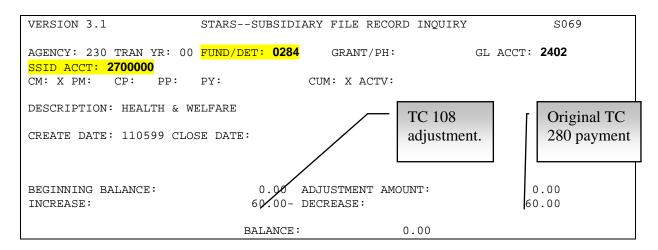
```
STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
                                                                           S505
BATCH: AGY 230 DATE 11021999 TYPE 4 NO 002 MODE MASTER EDIT ON
                                                                   SEQ-NO 00007
CUR-DOC/SFX: D0002409 02 TRANS-CODE: 108
                                                   RVS:
                                                             DISB-METH:
                                                   BFY: 00
REF-DOC/SFX:
                                MOD:
                                                              GAAP IND:
                                             SEC AGENCY:
INDEX
                                                 SUBSID: 270000Q PCN:
PCA
EXP-SUB-OBJ/DET:
                                                                        Reversing posting
REV-SUB-OBJ/DET:
AMOUNT : 60.00
                                                                        to subsidiary
                                 WARR-NO:
                                                         BU:
DOC TOTAL: 0000000000.00
                                  PROP#:
                                                       CMP#:
                                                                        2700000.
                        INV-DESC: POSTED TC 280 TO WRONG SUBSIDIARY
INV-NO :
                           NAME :
VEND-NO:
                           NAME 2:
                           ADDR :
                           CITY :
                                                     STATE:
                                                                ZIP:
                                              FUND/DET: 0284
                                                                    F/O:
GRANT/PH:
                       PROJ/PH:
     MPC:
DOC-DATE:
                 EFF-DATE: 110599 DUE-DATE:
                                                        INTERRUPT:
```

After adjusting the payment with a TC 108, the agency needs to repost the payment to the correct subsidiary with a TC 108R.

TC 108R to repost TC 280 to the correct subsidiary

```
STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
                                                                       S505
BATCH: AGY 230 DATE 11021999 TYPE 4 NO 002 MODE MASTER EDIT ON
                                                               SEQ-NO 00008
CUR-DOC/SFX: D0002409 02 TRANS-CODE: 108
                                                 RVS: R
                                                          DISB-METH:
REF-DOC/SFX:
                                                 BFY: 00
                                                           GAAP IND:
                                           SEC AGENCY:
INDEX
                                              SUBSID: 2300000 PCN:
PCA
EXP-SUB-OBJ/DET:
REV-SUB-OBJ/DET:
AMOUNT : 60.00
                               WARR-NO:
                                                       BU:
DOC TOTAL: 000000000.00
                               PROP#:
                                                     CMP#:
                                                                   CI:
                    INV-DESC : POSTED TC 280 TO WRONG SUBSIDIARY
INV-NO:
VEND-NO:
                          NAME :
                          NAME 2:
                          ADDR :
                                                            ZIP:
                          CITY :
                                                  STATE:
                                            FUND/DET: 0284
                                                                F/O:
GRANT/PH:
                      PROJ/PH:
    MPC:
```

The TC 108 will clear the 2700000 subsidiary that was in the deficit.



The TC 108R will post the payment to the correct 2300000 subsidiary.

```
VERSION 3.1
                        STARS--SUBSIDIARY FILE RECORD INOUIRY
                                                                           S069
AGENCY: 230 TRAN YR: 00 FUND/DET: 0284
                                                                GL ACCT: 2402
                                           GRANT/PH:
SSID ACCT: 2300000
CM: X PM:
           CP:
                 PP:
                        PY:
                                       CUM: X ACTV:
DESCRIPTION: HEALTH & WELFARE
CREATE DATE: 110199 CLOSE DATE:
BEGINNING BALANCE:
                                0.00 ADJUSTMENT AMOUNT:
                                                                        0.00
                               60.00- DECREASE:
                                                                       60.00
INCREASE:
                              BALANCE:
                                                     0.00
```

Example 2

YOU POSTED A TC 281 (DISBURSEMENT OF SALES TAX TO THE STATE TAX COMMISSION) TO THE WRONG FUND

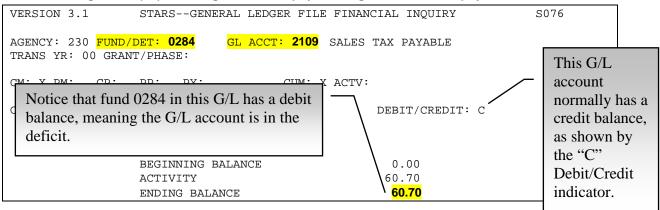
Agency 230 disbursed \$60.70 to the State Tax Commission for sales tax receipted during the month. However, they entered the TC 281 refund using PCA 01334 (posting to fund 0284) instead of using PCA 01211 (posting to fund 0001) where they deposited the sales tax daily receipts.

TC 281 disbursing \$60.70 from sales tax payable to the State Tax Commission

```
STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
                                                                          S505
BATCH: AGY 230 DATE 11031999 TYPE 4 NO 002 MODE MASTER EDIT ONLY SEQ-NO 00003
CUR-DOC/SFX: D0002409 03 TRANS-CODE: 281
                                                             DISB-METH:
                                                   RVS:
REF-DOC/SFX:
                                MOD:
                                                  BFY: 00
                                                             GAAP IND:
INDEX
                                            SEC AGENCY:
PCA : 01334
                                                SUBSID:
                                                                PCN:
EXP-SUB-OBJ/DET:
REV-SUB-OBJ/DET:
AMOUNT : 60.70
                                WARR-NO:
                                                        BU:
DOC TOTAL: 0000000000.00
                                 PROP#:
                                                      CMP#:
                                                                     CI:
INV-NO : SEPTEMBER 1999 INV-DESC : FORWARD 9/99 SALES TAX RECEIPT
VEND-NO:
                           NAME :
                           NAME 2:
                           ADDR :
                           CITY :
                                                   STATE:
                                                             ZIP:
GRANT/PH:
                                             FUND/DET:
                                                                  F/O:
                       PROJ/PH:
     MPC:
DOC-DATE:
                 EFF-DATE: 110199 DUE-DATE:
                                                       INTERRUPT:
```

The TC 281 posts to the general ledger file, putting G/L 2109 in fund 0284 in the deficit.

General Ledger File (76) showing the \$60.70 payment against sales tax payable in fund 0284



The agency must make adjusting entries to post the TC 281 payment to the correct fund 0001 in order to clear G/L 2109 in fund 0284. Since TC 281 does not have a specific adjusting transaction code, the agency must use a transaction code that has the same general ledger postings as the TC 281 but does not create a warrant (STARS will issue a warrant if you use TC281).

Since they used TC 102 to post the original sales tax payable deposit, they can use this transaction code to make the adjustment. STARS will not issue a warrant if you use TC102.

TC 281 example

A Record Disbursement of Sales Tax to the Tax Commission (TC 281) posts to general ledger accounts 2109 (DR- sales tax payable) and 1003 (CR-cash in treasury).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028

FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

TRAN-CODE: 281 TITLE: RECORD DISBURSEMENT OF SALES TAX TO THE TAX COMMISSION

GENERAL-LEDGER- DR-1: 2109 CR-1: 1003 DR-2: CR-2:

POSTING DR-3: 1003 CR-3: 2101 DR-4: CR-4:
```

TC 102 example

Notice that TC 102 has the opposite General Ledger DR and CR postings as the TC 281. Therefore TC 101 is a reversal of TC 283. Also, TC 102 does not generate a warrant.

A Record the Deposit of Sales Tax Payable (TC 102) posts to general ledger accounts 1003 (CR-cash in treasury) and 2109 (DR- sales tax payable).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028

FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

TRAN-CODE: 102 TITLE: RECORD THE DEPOSIT OF SALES TAX PAYABLE

GENERAL-LEDGER- DR-1: 1003 CR-1: 2109 DR-2: CR-2:

POSTING DR-3: CR-3: DR-4: CR-4:
```

Using a TC 102, the agency can reverse the TC 281 payment posting.

TC 102 to reverse original TC 281 posted to wrong fund

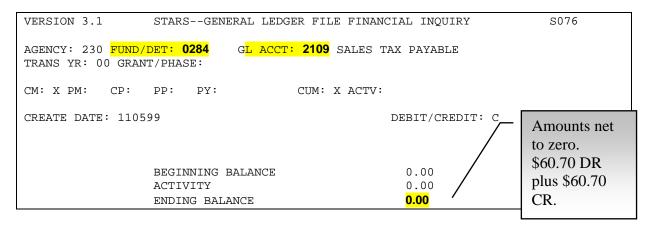
```
STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
                                                                          S505
BATCH: AGY 230 DATE 11021999 TYPE 4 NO 002 MODE MASTER EDIT ON
                                                                  SEQ-NO 00008
CUR-DOC/SFX: D0002409 03 TRANS-CODE: 102
                                                             DISB-METH:
                                                   RVS:
                                                             GAAP IND:
REF-DOC/SFX:
                                MOD:
                                                   BFY: 00
INDEX
                              PCA should be 01211 (posting to fund
PCA : 01334
                              0001) instead of PCA 01334 (posting
EXP-SUB-OBJ/DET:
REV-SUB-OBJ/DET:
AMOUNT : 60.70
                                WARR-NO:
                                                         BU:
DOC TOTAL: 0000000000.00
                                  PROP#:
                                                       CMP#:
                                                                      CI:
                        INV-DESC : POSTED TC 102 TO WRONG FUND
INV-NO :
VEND-NO:
                           NAME :
                           NAME 2:
                           ADDR :
                           CITY :
                                                   STATE:
                                                              ZIP:
                                              FUND/DET:
GRANT/PH:
                       PROJ/PH:
                                                                   F/O:
     MPC:
DOC-DATE:
                 EFF-DATE: 110599 DUE-DATE:
                                                        INTERRUPT:
```

Once Agency 230 reverses the TC 281 payment information that is in error with a TC 102, they need to repost the payment to the correct information with a TC 102R.

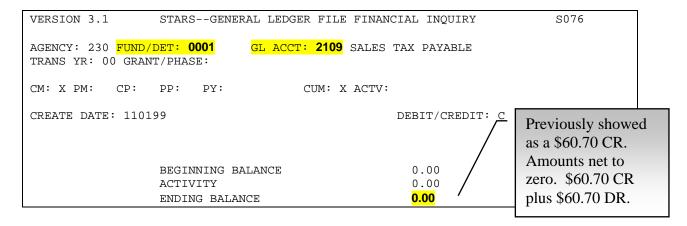
TC 102R to repost TC 281 to the correct fund

```
STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
                                                                         S505
BATCH: AGY 230 DATE 11021999 TYPE 4 NO 002 MODE MASTER EDIT ON
                                                                 SEQ-NO 00009
CUR-DOC/SFX: D0002409 03 TRANS-CODE: 102
                                                  RVS: R
                                                            DISB-METH:
REF-DOC/SFX:
                                MOD:
                                                  BFY: 00
                                                             GAAP IND:
INDEX ___
                                            SEC AGENCY:
PCA : 01211
                                                 SUBSID:
                                                                 PCN:
EXP-SUB-OBJ/DET:
REV-SUB-OBJ/DET:
AMOUNT : 60.70
                                WARR-NO:
                                                        BU:
DOC TOTAL: 000000000.00
                                 PROP#:
                                                      CMP#:
                                                                     CI:
INV-NO :
                        INV-DESC : POSTED TC 102 TO WRONG FUND
VEND-NO:
                           NAME :
                           NAME 2:
                           ADDR :
                           CITY :
                                                   STATE:
                                                             ZIP:
GRANT/PH:
                                                                  F/O:
                       PROJ/PH:
                                             FUND/DET:
    MPC:
                 EFF-DATE: 110599 DUE-DATE:
DOC-DATE:
                                                       INTERRUPT:
```

The TC 102 will clear the 0284 fund that was in the deficit.



The TC 102R will post the payment to the correct 0001 fund.



Example 3

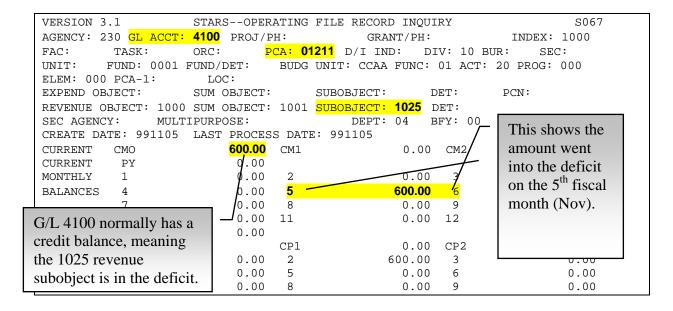
YOU POSTED A TC 283 (CASH DISBURSEMENT FOR REFUND TO PREVIOUSLY RECORDED REVENUE) TO THE WRONG REVENUE SUBOBJECT

Agency 230 refunded \$600.00 for a duplicate payment using revenue subobject 1025 (regulatory fees) and PCA 01211. However, they originally deposited the receipt as revenue subobject 1020 (regulatory licenses) under PCA 01334.

TC 283 refunding \$600.00 from regulator fees, revenue subobject 1025

```
STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
                                                                     S505
BATCH: AGY 230 DATE 11031999 TYPE 4 NO 002 MODE MASTER EDIT ONLY SEQ-NO 00007
CUR-DOC/SFX: D0002409 05 TRANS-CODE: 283
                                               RVS:
                                                       DISB-METH:
REF-DOC/SFX:
                                              BFY: 00 GAAP IND:
                                         SEC AGENCY:
INDEX
PCA : 01211
                                           SUBSID:
                                                            PCN:
EXP-SUB-OBJ/DET:
REV-SUB-OBJ/DET: 1025
AMOUNT : 600.00
                              WARR-NO:
                                                     BU:
DOC TOTAL:
                               PROP#:
                                                   CMP#:
                                                                 CI:
INV-NO : REC00247
                      INV-DESC: REFUND - CK 566 DUPLICATE PYMT
VEND-NO:
                        NAME : JOHN JONES
                         NAME 2:
                         ADDR : 555 W GEORGIA
                         CITY : NASHVILLE
                                                 STATE: TN ZIP: 23745
GRANT/PH:
                     PROJ/PH:
                                 FUND/DET:
                                                              F/O:
    MPC:
DOC-DATE:
                EFF-DATE: 110599 DUE-DATE:
                                                    INTERRUPT:
```

The TC 283 posts to the operating file, putting revenue subobject 1025 in the deficit.



The agency must make adjusting entries to post the TC 283 payment to the correct subobject and PCA in order to clear revenue subobject 1025. Since TC 283 does not have a specific adjusting transaction code, they must use a transaction code that has the same general ledger, grant, and project postings as the TC 283 but does not create a warrant (STARS will issue a warrant if you use TC283).

Since they used transaction codes like 101, 439, 440, and 441 to post the original deposit, they can use these transaction codes to make the adjustment. STARS will not issue a warrant if you use TC101.

TC 283 example

A Record A Cash Disbursement for Refund to Previously Recorded Revenue (TC 283) posts to general ledger accounts <u>4100</u> (DR-revenues) and <u>1003</u> (CR-cash in treasury).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

TRAN-CODE: 283 TITLE: REC CASH DISB FOR REFUND TO PREVIOUSLY RECORDED REVENUE GENERAL-LEDGER- DR-1: 4100 CR-1: 1003 DR-2: CR-2:

POSTING DR-3: 1003 CR-3: 2101 DR-4: CR-4:
```

TC 101 example

Notice that TC 101 has the opposite General Ledger DR and CR postings as the TC 283. Therefore TC 101 is a reversal of TC 283. Also, TC 101 does not generate a warrant.

A Record Cash Receipt of Revenue, Not Billed (TC 101), as well as TCs 439, 440, and 441 (which post to grants and/or projects), posts to general ledger accounts 1003 (CR-cash in treasury) and 4100 (DR-revenues).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028

FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

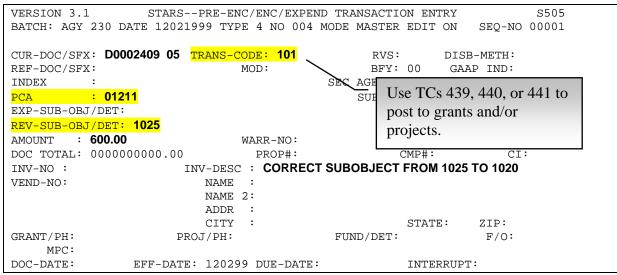
TRAN-CODE: 101 TITLE: RECORD CASH RECEIPT OF REVENUE, NOT BILLED

GENERAL-LEDGER- DR-1: 1003 CR-1: 4100 DR-2: CR-2:

POSTING DR-3: CR-3: DR-4: CR-4:
```

Using a TC 101 (since the original posting did not include grants and/or projects), the agency can reverse the TC 283 payment posting. Notice that they must use a TC 101, not a TC 101R.

TC 101 to reverse original TC 283 posted to wrong revenue subobject

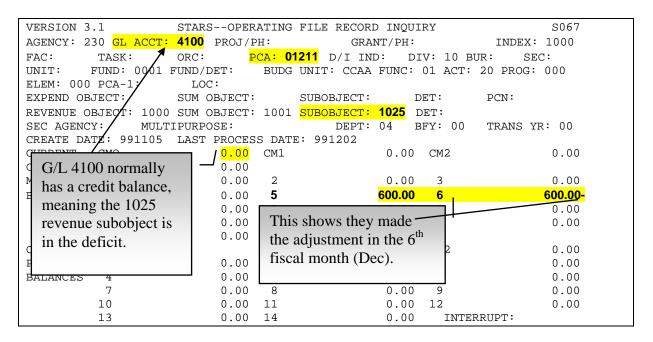


Once the agency reverses the TC 283 payment with a TC 101, they need to repost the payment with a TC 101R.

TC 101R to repost TC 283 to correct revenue subobject

```
STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
                                                                        S505
BATCH: AGY 230 DATE 12021999 TYPE 4 NO 004 MODE MASTER EDIT ON
                                                                SEQ-NO 00002
CUR-DOC/SFX: D0002409 05 TRANS-CODE: 101
                                                 RVS: R
                                                           DISB-METH:
                                                 BFY: 00
REF-DOC/SFX:
                                                           GAAP IND:
INDEX
                                           SEC AGENCY:
PCA : 01334
                                               SUBSID:
                                                               PCN:
EXP-SUB-OBJ/DET:
REV-SUB-OBJ/DET: 1020
       : 600.00
AMOUNT
                                 WARR-NO:
                                                       BII:
DOC TOTAL: 000000000.00
                                 PROP#:
                                                     CMP#:
                                                                    CT:
INV-NO:
                       INV-DESC: CORRECT SUBOBJECT FROM 1025 TO 1020
VEND-NO:
                          NAME
                          NAME 2:
                          ADDR :
                          CITY :
                                                      STATE:
                                                                ZIP:
GRANT/PH:
                      PROJ/PH:
                                                                 F/O:
                                            FUND/DET:
```

The TC 101 will clear the 1025 revenue subobject that was in the deficit.



NOTE: If they made this posting in November (the same month as the error), this record would disappear from the operating file since all of the amounts net to zero.

The TC 101R will post the payment to the correct 0284 fund.

```
STARS--OPERATING FILE RECORD INQUIRY
VERSION 3.1
AGENCY: 230 GL ACCT: 4100 PROJ/PH:
                                               GRANT/PH:
                                                                     INDEX: 1000
                      ORC:
FAC:
                                 PCA: 01334 D/I IND: DIV: 10 BUR:
          TASK:
                                                                         SEC:
         FUND: 0284 FUND/DET:
                                  BUDG UNIT: CCAA FUNC: 01 ACT: 30 PROG: 330
UNIT:
ELEM: 331 PCA-1:
                        LOC:
                      SUM OBJECT:
                                        SUBOBJECT:
                                                                    PCN:
EXPEND OBJECT:
                                                         DET:
REVENUE OBJECT: 1000 SUM OBJECT: 1001 SUBOBJECT: 1020 DET:
SEC AGENCY:
                MULTIPURPOSE:
                                             DEPT: 04
                                                         BFY: 00
                                                                    TRANS YR: 00
CREATE DATE: 990706 LAST PROCESS DATE: 991202
                      102,600.00- CM1
                                              102,600.00- CM2
CURRENT
          CMO
                                                                      103
           PΥ
                            0.00
                                                                           This shows
CURRENT
MONTHLY
                       23,600.00-
                                                                       16
           1
                                    2.
                                               21,200.00-
                                                            3
                                                                           they made
BALANCES
           4
                       13,800.00-
                                    5
                                               27,700.00-
                                                            6
                                                                           the
           7
                            0.00
                                    8
                                                     0.00
                                                            9
          10
                            0.00
                                   11
                                                     0.00
                                                                           adjustment
          13
                            0.00
                                                                           in the 6<sup>th</sup>
                                               61,700.00- CP2
CURRENT
                                   CP1
                                                                           fiscal
                       61,700.00-
                                               40,900.00- 3
PERIOD
           1
                                    2
BALANCES
           4
                            0.00
                                    5
                                                     0.00
                                                                           month
                                                            6
           7
                            0.00
                                                            9
                                    8
                                                     0.00
                                                                           (Dec).
          10
                            0.00
                                   11
                                                     0.00
                                                           12
          13
                            0.00
                                                     0.00
                                                             INTERRUPT:
```

Example 4

YOU POSTED A TC 287 (DISBURSEMENT OF DEPOSIT) TO THE WRONG SUBSIDIARY

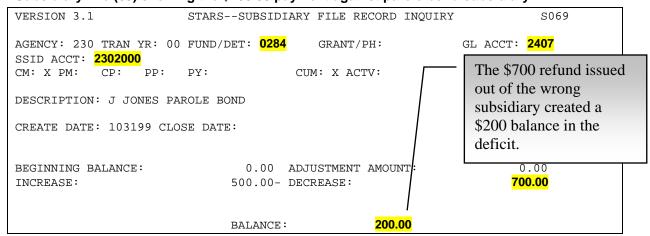
Agency 230 refunded \$700.00 of inmate income held on deposit for the inmate until released from prison. However, the TC 287 refund should have come out of the inmate income subsidiary 2301000 instead of the parole bond subsidiary 2302000.

TC 287 refunding \$70.00 from deposit account

```
STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
                                                                         S505
BATCH: AGY 230 DATE 11021999 TYPE 4 NO 002 MODE MASTER EDIT ON
                                                                 SEO-NO 00006
CUR-DOC/SFX: D0002409 06 TRANS-CODE: 287
                                                  RVS:
                                                           DISB-METH:
REF-DOC/SEX:
                               MOD:
                                                  BFY: 00 GAAP IND:
INDEX
                                            SEC AGENCY:
                                                SUBSID: 2302000 PCN:
PCA
EXP-SUB-OBJ/DET:
REV-SUB-OBJ/DET:
AMOUNT : 700.00
                                                        BU: CCAA
                               WARR-NO:
DOC TOTAL: 0000000000.00
                                                                     CT:
                                 PROP#:
                                                      CMP#:
INV-NO : DEP REFUND INV-DESC : REFUND INMATE INCOME
                           NAME : JACK JONES
VEND-NO:
                           NAME 2:
                           ADDR : 32 N FRONTIER
                           CITY : NORTH FALLS
                                                         STATE: ID ZIP: 83999
GRANT/PH:
                       PROJ/PH:
                                             FUND/DET: 0284
                                                                 F/O:
     MPC:
                 EFF-DATE: 110599 DUE-DATE:
DOC-DATE:
                                                       INTERRUPT:
```

The TC 287 posts to the subsidiary file, putting subsidiary 2301000 in the deficit.

Subsidiary File (69) showing the \$700.00 payment against parole bond subsidiary



The agency must make adjusting entries to post the TC 287 payment to the correct subsidiary account 2301000 in order to restore the 2302000 subsidiary back to the correct amount. Since TC 287 does not have a specific adjusting transaction code, they must use a transaction code that has the same general ledger postings as the TC 287 but does not create a warrant (STARS will issue a warrant if you use TC287).

Since they used TC 104 to post the original deposit, they can use this transaction code to make the adjustment. The TC 104 will post to the suspense account they enter on the transaction.

TC 287 example

A Record Disbursement of a Deposit (TC 287) posts to general ledger accounts 2407 (CR-deposits) and 1003 (DR-cash in treasury).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028

FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

TRAN-CODE: 287 TITLE: RECORD DISBURSEMENT OF A DEPOSIT

GENERAL-LEDGER- DR-1: 2407 CR-1: 1003 DR-2: CR-2:

POSTING DR-3: 1003 CR-3: 2101 DR-4: CR-4:
```

TC 104 example

Notice that TC 104 has the opposite General Ledger DR and CR postings as the TC 287. Therefore TC 104 is a reversal of TC 287. Also, TC 104 does not generate a warrant.

A Record Collection of Deposit (TC 104) posts to general ledger accounts 1003 (DR-cash in treasury) and 2407 (CR-deposits).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028

FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

TRAN-CODE: 104 TITLE: RECORD COLLECTION OF DEPOSITS

GENERAL-LEDGER- DR-1: 1003 CR-1: 2407 DR-2: CR-2:

POSTING DR-3: CR-3: DR-4: CR-4:
```

Using a TC 104 (not a TC 104R), The agency can reverse the TC 280 payment posting.

TC 104 to reverse original TC 287 posted to wrong subsidiary (notice it is a TC 104 not a TC 104R)

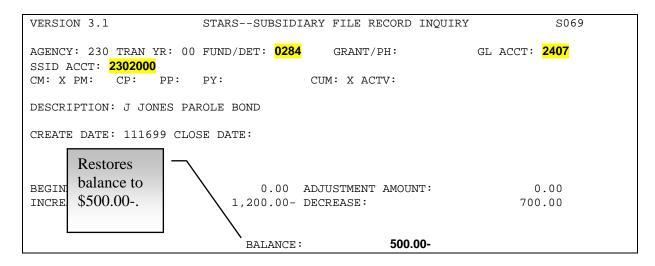
```
VERSION 3.1
                   STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
BATCH: AGY 230 DATE 11111999 TYPE 4 NO 012 MODE MASTER EDIT ONLY SEQ-NO 00001
CUR-DOC/SFX: D0002409 06 TRANS-CODE: 104
                                                   RVS:
                                                             DISB-METH:
REF-DOC/SFX:
                                MOD:
                                                   BFY: 00
                                                              GAAP IND:
INDEX
                                             SEC AGENCY:
                                                 SUBSID: 2302000 PCN:
PCA
EXP-SUB-OBJ/DET:
REV-SUB-OBJ/DET:
                                                                         Reversing
AMOUNT : 700.00
                                WARR-NO:
                                                         BU:
                                                                         posting to
DOC TOTAL:
                                  PROP#:
                                                       CMP#:
                                                                         subsidiary
INV-NO:
                        INV-DESC: POSTED TC 287 TO WRONG SUBSID
VEND-NO:
                           NAME
                                                                         2302000.
                           NAME 2:
                           ADDR :
                           CITY :
                                                    STATE:
                                                              ZIP:
                                              FUND/DET: 0284
GRANT/PH:
                       PROJ/PH:
                                                                    F/O:
     MPC:
                 EFF-DATE: 111199 DUE-DATE:
DOC-DATE:
                                                        INTERRUPT:
```

Once the agency reversed the TC 287 payment information with a TC 104, they need to repost the payment to the correct information with a TC 104R.

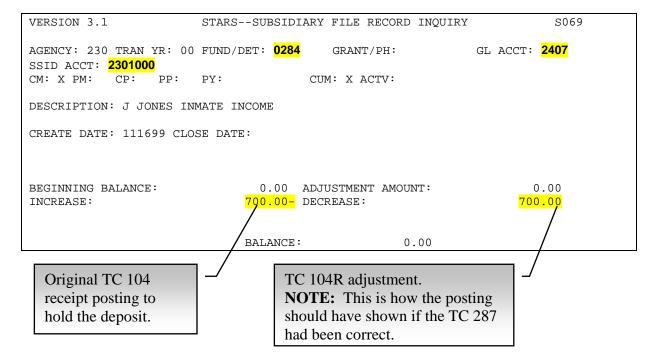
TC 104R to repost TC 287 to the correct subsidiary

```
STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
                                                                          S505
BATCH: AGY 230 DATE 11111999 TYPE 4 NO 012 MODE MASTER EDIT ONLY SEQ-NO 00001
CUR-DOC/SFX: D0002409 06 TRANS-CODE: 104
                                                  RVS: R
                                                            DISB-METH:
REF-DOC/SFX:
                                MOD:
                                                  BFY: 00
                                                              GAAR IND:
                                                                          Repost as
INDEX
                                            SEC AGENCY:
                                                SUBSID: 2301000 PCN:
                                                                          TC 104R
EXP-SUB-OBJ/DET:
                                                                          to correct
REV-SUB-OBJ/DET:
                                                                          2301000
AMOUNT : 700.00
                                WARR-NO:
DOC TOTAL:
                                  PROP#:
                                                       CMP#:
                                                                          subsidiary.
INV-NO :
                        INV-DESC: POSTED TC 287 TO WRONG SUBSID
VEND-NO:
                           NAME :
                           NAME 2:
                           ADDR :
                           CITY :
                                                   STATE:
                                                              ZIP:
                                             FUND/DET: 0284
GRANT/PH:
                       PROJ/PH:
                                                                   F/O:
    MPC:
DOC-DATE:
                 EFF-DATE: 111199 DUE-DATE:
                                                        INTERRUPT:
```

The TC 104 will clear the 2302000 subsidiary that was in the deficit.



The TC 104R will post the payment to the correct 2301000 subsidiary.



Example 5

YOU POSTED A TC 230 (REGULAR PAYMENT) TO THE WRONG SUBOBJECT AND PCA

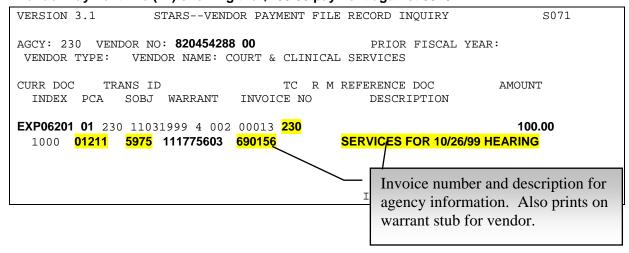
Agency 230 made a \$100.00 payment for court hearing charges to subobject 5975 (court fees and costs) and to PCA 01211 (posting to fund 0001). However, the payment should be charged to 5167 (court reporting) and to PCA 01334 (posting to fund 0284).

Original TC 230 paying \$100.00 for court hearing charges

```
STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
                                                                         S505
BATCH: AGY 230 DATE 11031999 TYPE 4 NO 002 MODE MASTER EDIT ONLY SEQ-NO 00013
CUR-DOC/SFX: EXP06201 01 TRANS-CODE: 230
                                                  RVS:
                                                          DISB-METH:
                                                 BFY: 00 GAAP IND:
REF-DOC/SEX:
                                            SEC AGENCY:
INDEX :
                                               SUBSID:
PCA
          : <mark>01211</mark>
                                                                PCN:
EXP-SUB-OBJ/DET: 5975
REV-SUB-OBJ/DET:
AMOUNT : 100.00
                               WARR-NO:
AMOUNT : 100.00 WARR-NO: DOC TOTAL: 0000000000.00 PROP#:
                                                      CMP#:
                                                                     CI:
INV-NO: 690156 INV-DESC: SERVICES FOR 10/26/99 HEARING
VEND-NO: 820454288 00
                        NAME :
                           NAME 2:
                           ADDR :
                           CITY :
                                                   STATE:
                                                             ZIP:
                                                                  F/O:
GRANT/PH:
                       PROJ/PH:
                                             FUND/DET:
    MPC:
DOC-DATE:
                 EFF-DATE: 110399 DUE-DATE:
                                                       INTERRUPT:
```

The TC 230 posts to the vendor payment file. However, since subobject 5975 is not 1099 reportable, SCO will not generate a 1099MISC for this payment.

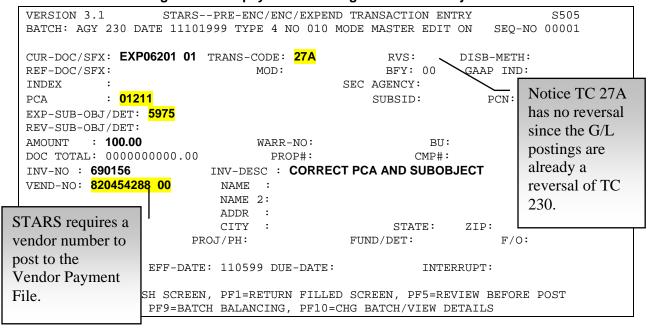
Vendor Payment File (71) showing the \$100.00 payment against 5975



The agency must make adjusting entries to post the TC 230 payment to the correct subobject and PCA. Since the subobjects are changing, they need to use the 27A and 27B adjustments in order to post the transactions to the Vendor Payment File.

Using a TC 27A, the agency can reverse the TC 230 payment posting.

TC 27A to reverse original TC 230 payment to wrong PCA and subobject



Once the agency reverses the TC 230 payment with a TC 27A, they need to repost the payment with the correct information using a TC 27B.

TC 27B to repost TC 230 payment to correct PCA and subobject

```
STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
                                                                   S505
BATCH: AGY 230 DATE 11101999 TYPE 4 NO 010 MODE MASTER EDIT ON
                                                            SEQ-NO 00002
CUR-DOC/SFX: EXP06201 01 TRANS-CODE: 27B
                                             RVS:
                                                      DISB-METH:
                                            BFY: 00 GAAP IND:
REF-DOC/SFX:
                             MOD:
                                        SEC AGENCY:
INDEX
         : <mark>01334</mark>
                                          SUBSID:
                                                          PCN:
EXP-SUB-OBJ/DET: 5167
REV-SUB-OBJ/DET:
AMOUNT : 100.00
                             WARR-NO:
                                                   BU:
DOC TOTAL: 0000000000.00
                              PROP#:
                                                 CMP#:
                                                               CI:
INV-NO: 690156 INV-DESC: CORRECT PCA AND SUBOBJECT
VEND-NO: 820454288 00
                       NAME :
                        NAME 2:
                        ADDR :
                        CITY :
                                              STATE:
                                                       7.TP:
GRANT/PH:
                     PROJ/PH:
                                                            F/O:
                                         FUND/DET:
    MPC:
DOC-DATE:
               EFF-DATE: 110599 DUE-DATE: INTERRUPT:
```

The TC 27A and TC 27B post to the vendor payment file for future reference and reporting use.

```
VERSION 3.1
                  STARS--VENDOR PAYMENT FILE RECORD INQUIRY
                                                                     S071
AGCY: 230 VENDOR NO: 820454288 00
                                                PRIOR FISCAL YEAR:
VENDOR TYPE: VENDOR NAME: COURT & CLINICAL SERVICES
CURR DOC TRANS ID
                                   TC R M REFERENCE DOC
                                                                AMOUNT
 INDEX PCA SOBJ WARRANT INVOICE NO
                                             DESCRIPTION
EXP06201 01 230 11031999 4 002 00013 230
                                                                   100.00
 1000 01211 5975 111775603 690156
                                           SERVICES FOR 10/26/99 HEARING
EXP06201 01 230 11101999 4 010 00014 27A
                                                                   100.00-
 1000 01211 5975
                             690156
                                            CORRECT PCA AND SUBOBJECT
EXP06201 01 230 11101999 4 010 00015 27B
                                                                   100.00
 1000 01334 5167
                                            CORRECT PCA AND SUBOBJECT
```

Notice on this report:

- The same document number is used for both the correction and the original transaction so that they can be found together.
- The correct subobject appears on the vendor payment file for future tax and workers compensation reporting.
- TC 27A and TC 27B do not generate a warrant, so a warrant number will not appear.
- The **Description** field explains why the adjustment was made.
- Though TC 27A does not have a reversal, it minuses the amount.

Example 6

YOU POSTED A TC 230 (REGULAR PAYMENT) FOR A MONTHLY BILL AND NEED TO POST TO A DIFFERENT SUBOBJECT AS WELL AS TO COST ALLOCATE TO OTHER PROGRAMS

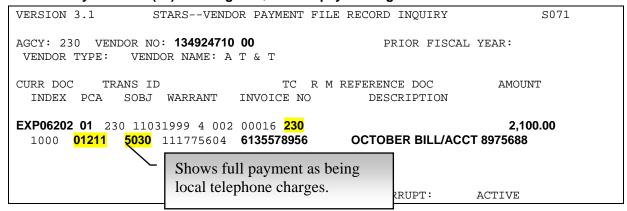
Agency 230 made a \$2,100.00 payment for the monthly phone bill, which includes local and long distance charges. They posted the payment to subobject 5030 (telephone – local and equipment) until they could identify the split between subobjects 5030 and 5031 (telephone – long distance). In addition, they need to post these phone charges to various PCA programs.

Original TC 230 paying \$2,100.00 for monthly phone bill

```
VERSION 3.1
               STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
                                                            S505
BATCH: AGY 230 DATE 11031999 TYPE 4 NO 002 MODE MASTER EDIT ONLY SEQ-NO 00013
                                                DISB-METH:
CUR-DOC/SFX: EXP06202 01 TRANS-CODE: 230
                                         RVS:
REF-DOC/SFX:
                MOD:
                                        BFY: 00 GAAP IND:
INDEX :
                                    SEC AGENCY:
PCA
      : <mark>01211</mark>
                                      SUBSID:
                                                     PCN:
EXP-SUB-OBJ/DET: 5030
REV-SUB-OBJ/DET:
AMOUNT : 2100.00
                                              BU:
                          WARR-NO:
DOC TOTAL: 000000000.00 PROP#:
                                             CMP#:
                                                         CT:
VEND-NO: 134924710 00
                    NAME:
                      NAME 2:
                      ADDR :
                      CITY :
                                                  ZIP:
                                         STATE:
GRANT/PH:
                                                      F/O:
                   PROJ/PH:
                                     FUND/DET:
   MPC:
DOC-DATE:
              EFF-DATE: 110399 DUE-DATE:
                                             INTERRUPT:
```

The TC 230 posts to the vendor payment file. Since they made the posting to subobject 5030, the transaction only shows as a payment for local telephone charges.

Vendor Payment File (71) showing the \$2100.00 payment against 5030



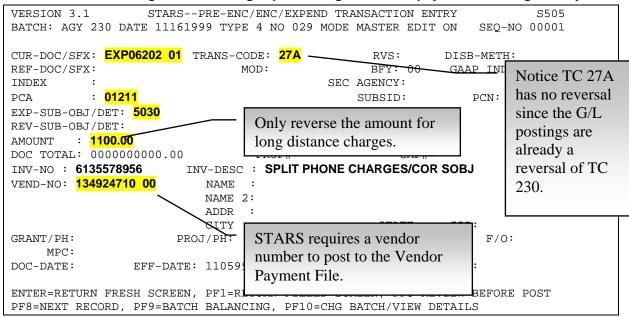
The agency must make two sets of adjusting entries:

- The first adjusting entry will be to post the TC 230 payment to the correct subobject. Since the subobjects are changing, they need to use the TC 27A and 27B adjustments in order to post the transactions to the Vendor Payment File.
- The second adjusting entry will be to cost allocate the amounts to various programs using PCAs. Since the agency does not want to see the cost allocations on the vendor payment file, they will use the TC 270 and 271 adjustments.

NOTE: If you want to see the cost allocation adjustments on the vendor payment file, use the TC 27A and 27B adjustments.

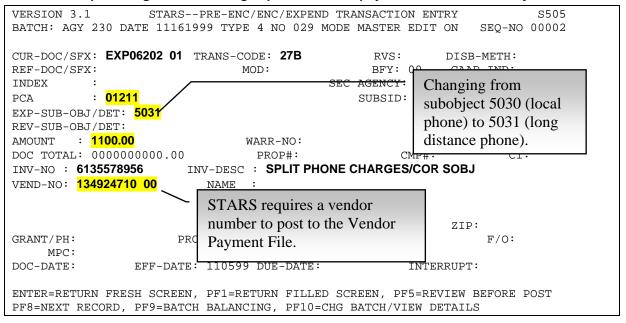
The first adjusting entry, the subobject adjustment, is made using a TC 27A. The agency can reverse the portion of the TC 230 payment posting to subobject 5030 for the amount they need to move to long distance charges, using the original PCA.

TC 27A to reverse long distance charges part of original TC 230 payment to wrong subobject

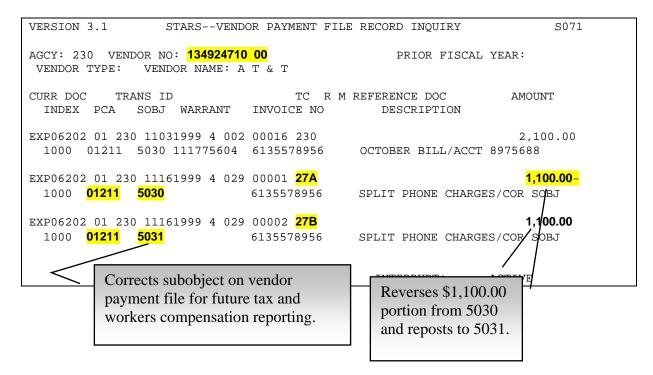


Once the agency reverses the TC 230 payment information for long distance charges with a TC 27A, they need to repost the payment to the correct subobject with a TC 27B.

TC 27B to repost long distance charges part of TC 230 payment to correct subobject



The TC 27A and TC 27B post to the vendor payment file for future reference and reporting use.



The second adjusting entry, the cost allocation adjustments, is made using a TC 270 (since they do not want them to post to the vendor payment file). The agency can reverse the portion of the payment for local telephone charges (subobject 5030). They would also make the same following entries, but for the long distance charges (subobject 5031).

TC 270 to reverse local phone charges from monthly phone bill

```
STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
                                                                          S505
BATCH: AGY 230 DATE 11031999 TYPE 4 NO 002 MODE MASTER EDIT ONLY SEQ-NO 00013
CUR-DOC/SFX: CA1099PH 01 TRANS-CODE: 270
                                                  RVS:
                                                            DISB-METH:
REF-DOC/SFX:
                                MOD:
                                                  BFY: 00
                                                             GAAP IND:
INDEX
                                            SEC AGENCY:
           : <mark>01211</mark>
                                                 SUBSID:
                                                                 PCN:
PCA
EXP-SUB-OBJ/DET: 5030
REV-SUB-OBJ/DET:
AMOUNT : 1000.00
                                WARR-NO:
                                                         BU:
DOC TOTAL: 000000000.00
                                 PROP#:
                                                       CMD#:
                                                                      CT:
INV-NO: 6135578956 INV-DESC: COST ALLOC OCT LOCAL PHONE
VEND-NO:
                           NAME :
                           NAME 2:
                           ADDR :
                           CITY :
                                                   STATE:
                                                              ZIP:
GRANT/PH:
                       PROJ/PH:
                                             FUND/DET:
                                                                   F/O:
     MPC:
DOC-DATE:
                 EFF-DATE: 110399 DUE-DATE:
                                                        INTERRUPT:
```

Once the agency reverses the local phone bill charges, they will repost the payment to whichever PCAs they need in order to cost allocate this portion of the payment.

TC 271 to repost local phone charges from monthly phone bill

```
STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY
BATCH: AGY 230 DATE 11031999 TYPE 4 NO 002 MODE MASTER EDIT ONLY SEQ-NO 00013
CUR-DOC/SFX: CA1099PH 01 TRANS-CODE: 271
                                                     RVS:
                                                               DISB-METH:
REF-DOC/SFX:
                                 MOD:
                                                     BFY: 00
                                                                GAAP IND:
INDEX
                                              SEC AGENCY:
PCA
           : <mark>01334</mark>
                                                   SUBSID:
                                                                    PCN:
EXP-SUB-OBJ/DET: 5030
REV-SUB-OBJ/DET:
AMOUNT
        : <mark>160.00</mark>
                                 WARR-NO:
                                                          BII:
DOC TOTAL: 000000000.00
                                   PROP#:
                                                         CMP#:
                                                                         CI:
INV-NO : 6135578956
                         INV-DESC : COST ALLOC OCT LOCAL PHONE
VEND-NO:
                            NAME :
                            NAME 2:
                            ADDR :
                                                      STATE:
                            CITY
                                                                 ZIP:
GRANT/PH:
                        PROJ/PH:
                                                FUND/DET:
                                                                      F/O:
     MPC:
DOC-DATE:
                  EFF-DATE: 110399 DUE-DATE:
                                                          INTERRUPT:
```

The agency will have to cost allocate the full \$1,000.00. We have only shown one of the PCAs for \$160.00 in the above examples. The total of the TC 270s for subobject 5030 must match the total of the TC 271 for subobject 5030.

Notice that there are no postings to the Vendor Payment File for TC 270 or TC 271. Only the subobject corrections are shown.

VERSION 3.1 STARSVEND	OR PAYMENT FILE	RECORD INQUIRY	S071
AGCY: 230 VENDOR NO: 134924710 VENDOR TYPE: VENDOR NAME: A		PRIOR FISCAL	YEAR:
	TC R M I	REFERENCE DOC DESCRIPTION	AMOUNT
EXP06202 01 230 11031999 4 002 1000 01211 5030 111775604		OCTOBER BILL/ACCT	2,100.00 8975688
EXP06202 01 230 11161999 4 029 1000 <mark>01211 5030</mark>		SPLIT PHONE CHARGE	<mark>1,100.00-</mark> s/cor sobj
EXP06202 01 230 11161999 4 029 1000 <mark>01211 5031</mark>		SPLIT PHONE CHARGE	<mark>1,100.00</mark> S/COR SOBJ